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Exporter Reporting

In Brief

The revisions to the memorandum include: a reduction in the length of time a Summary Reporting Program (SRP) application is valid (from 5 years to 2 years); updates to the SRP contact information; and changes in style and formatting.

This memorandum outlines and explains the obligations, guidelines, and procedures for reporting goods that are exported from Canada.

Guidelines and General Information

Definitions

1. The following definitions, some already found in the *Customs Act* or the *Reporting of Exported Goods Regulations*, apply in this memorandum:

Act
Means the *Customs Act*.

AMPS
The acronym for the Administrative Monetary Penalty System, which is a monetary penalty assessed to commercial clients for contravening the CBSA's trade and border legislation.

Bulk goods
Means goods that are loose or in mass, such that they are confined only by the permanent structures of a large container or a transport unit, without intermediate containment or intermediate packaging.

BN
Refers to the Canadian Business Number assigned by the Canada Revenue Agency.

CAED
The acronym for the Canadian Automated Export Declaration program.

Carrier
In respect of goods that are exported, means the person, other than the exporter, who transports them from Canada.

CBSA
The abbreviation of the Canada Border Services Agency.

Commercial goods
Means goods that are exported for sale or for any industrial, occupational, commercial, institutional or other similar use. For the purposes of this memorandum, commercial goods include company transfers.

Company transfers
Refers to goods which cross borders as a result of transactions between parent corporations and their direct investment enterprises or transactions between related companies. (e.g.: stocks sent to related branches).

Conveyance
Means any vehicle, aircraft or water-borne craft or any other contrivance that is used to move persons or goods. However, for the purposes of this memorandum, conveyance excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*;

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, and;

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods.

Customs service provider
In respect of goods that are exported, means a person who provides to the exporter, customs services relating to the exportation of the goods, other than the sole service of transporting the goods from Canada, and includes an agent of the exporter, a customs broker and a freight forwarder.

Emigrant
Means one who leaves the country permanently to settle in another country.

Export declaration
Means information prescribed by the Minister to report goods pursuant to section 3 or 4 of the *Reporting of Exported Goods Regulations*.

Exporter
In respect of goods that are exported, means the holder of a business number for the purposes of the Act who exports commercial goods or causes them to be exported. For the purposes of this memorandum, the exporter may be a non-resident, in which case he resides outside Canada, but exports goods from Canada.

Goods
For greater certainty, includes conveyances, animals and documents in any form. For the purposes of this memorandum, includes company transfers, but excludes:

(a) conveyances that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00, 9801.20.00 or 9801.30.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*;

(b) cargo containers that would, if they were imported, be classified at the time of importation under tariff item No. 9801.10.00 in the List of Tariff Provisions set out in the schedule to the *Customs Tariff*, and

(c) reusable skids, drums, pallets, straps and similar goods used by a carrier in the international commercial transportation of goods.

Homogeneous goods
Means goods that:

(a) closely resemble each other in respect of their component materials and characteristics, and;
(b) are intended to be used for the same purpose.

Mail
Means mailable matter from the time it is posted to the time it is delivered to the addressee.

Monetary instruments
Means the following instruments in bearer form or in such other form as title to them passes on delivery, namely:

(a) securities, including stocks, bonds, debentures and treasury bills; and

(b) negotiable instruments, including bank drafts, cheques, promissory notes, travellers' cheques and money orders, other than warehouse receipts or bills of lading.

Note: For greater certainty, this definition does not apply to securities or negotiable instruments that bear restrictive endorsements or a stamp for the purposes of clearing or are made payable to a named person and have not been endorsed.

NDR
The abbreviation of No Declaration Required.

Non-restricted goods
Means goods that do not require a permit under any Act of Parliament.

Officer
A border services officer.

OGD
The abbreviation of Other Government Department.

Permit
Includes, but is not limited to, a licence or a certificate in electronic or paper format.

Personal gifts of non-restricted goods
Exclude commercial goods and goods leaving Canada under any form of aid program.

Place of exit
Means the location in Canada from which export shipments leave the country.

Regular goods
Refers to goods that are not "restricted goods", "special goods" or goods mentioned in the "Exceptions to Reporting by the Exporter" section.

Regulations
Means the *Reporting of Exported Goods Regulations*.

Restricted goods
Sometimes referred to as "controlled goods", means goods that are prohibited, controlled, or regulated under the Act or any other Act of Parliament. For the purposes of this memorandum, this includes goods exported under all General Export Permits (GEP) pursuant to the *Export and Import Permits Act*.

Special goods
For the purpose of this memorandum, refers to: non-restricted goods that will return to Canada after being exported; non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada; permanently exported conveyances; currency and monetary instruments in circulation; and fishing catch. This definition does not include restricted goods.

Time-sensitive goods – means goods that:

(a) would lose their value or principal utility if not immediately exported for use within a limited time after the exportation (e.g. fruit, vegetables, frozen or fresh meats, flowers etc.), or;

(b) are part of a manufacturing and stock control system in which goods are produced and delivered, as they are required (e.g. just-in-time goods).

United States
Means the United States of America, including Puerto Rico and the U.S. Virgin Islands.

Why Must Exports be Reported?

2. Goods being exported from Canada are required by law, under Part V sections 95 to 97.2 of the Act, to be reported to the Government of Canada.

3. Export declarations are used to ensure compliance with Canadian export control legislation and to provide the Government of Canada with export data.

Who Must Report Goods for Export?

Exporters

4. The exporter, including a non-resident exporter, is the entity who exports the goods from Canada. The exporter is not to be construed as the person involved in the transportation arrangements (e.g. carriers or customs service providers).

5. The exporter may delegate the act of completing and/or submitting export declarations or documents to a third party such as a customs service provider, but, ultimately, it is the exporter who remains liable for ensuring that true and accurate information is provided within the prescribed time frames (refer to the "Time Frames" section).

Customs Service Providers

6. Where customs service providers are acting on behalf of an exporter, they will submit the export documentation according to the requirements specified for exporters.

Carriers

7. Carriers should refer to Memorandum D3-1-8, *Cargo – Export Movements*, for information on cargo and conveyance reporting.

What Goods Must be Reported?

8. The following factors indicate whether goods must be reported:

(a) If the goods fall under the definition of "restricted goods", refer to the "Restricted Goods" section;

(b) If the goods do not fall under the above paragraph *(a)* but fall under the definition of "special goods", refer to the "Special Goods" section;

(c) If the goods do not fall under the above paragraphs *(a)* or *(b)*, but fall under an exception found in the "Exceptions to Reporting by the Exporter" section, the goods do not need to be reported by the exporter;

(d) Unless they fall under one of the above paragraphs *(a)*, *(b)*, or *(c)*, goods about to be exported from Canada are considered "regular goods" and must be reported to the CBSA by submitting an export declaration within the prescribed time frames (refer to the "Time Frames" section) using the applicable reporting method (refer to the "Reporting Methods" section).

9. Notwithstanding paragraph 8 or any other provision of this memorandum, if an officer has reasonable grounds to suspect that goods are being exported contrary to an Act of Parliament, the officer may request that the goods be reported by the exporter at any time (refer to Appendix C).

Regular Goods

10. All goods not mentioned in the "Restricted Goods" (paragraph 11-12), "Special Goods" (paragraph 13) or "Exceptions to Reporting by the Exporter" (paragraph 23) sections are considered "Regular Goods" and must be reported to the CBSA by submitting an export declaration to a designated export office within the prescribed time frames (refer to the "Time Frames" section) using the applicable Reporting Method (refer to the "Reporting Methods" section).

Restricted Goods

11. When exporting restricted goods to the United States (this does not include restricted goods transiting through the United States for export to another country):

(a) An export declaration is not required;

(b) However, exporters must provide, at the designated export office located closest to the place of exit of the goods from Canada or at another authorized place indicated on the permit, the

required export permit within the timeframes by mode of transportation. (Exception: softwood lumber permits. For details on permits for softwood lumber, please contact the Softwood Lumber Division of Global Affairs Canada).

12. Restricted goods exported to countries **other** than the United States:

(a) An export declaration is required using one of the applicable reporting methods (refer to the "Reporting Methods" section); and

(b) Exporters must provide, at the designated export office located closest to the place of exit, or at another authorized place, the printout of the declaration and the required export permit within the time frames by mode of transportation (refer to the "Time Frames" section). The export permit number must be quoted on the export declaration in the proper field.

Special Goods

13. There are 6 categories of "Special Goods" as described in paragraphs 14 to 22, to which special reporting requirements apply. These requirements do not apply to any goods which are also "Restricted Goods" in which case the procedures found in the "Restricted Goods" section apply.

Non-restricted goods that will return to Canada after being exported

14. Non-restricted goods exported that will return to Canada are:

(a) Goods, excluding goods exported for further processing, which will return to Canada within 12 months, or;

(b) Goods exported for repair or warranty repair that will return to Canada (no time limit).

15. To help substantiate that the goods are Canadian goods upon their return to Canada, the exporter should use Form E15, *Certificate of Destruction/Exportation*, Form ***Y38, Identification of Articles for Temporary Exportation*** or an A.T.A. Carnet when the goods are exported; **no export declaration is required**. Respective documentation procedures are outlined in memoranda D20-1-4 *Proof of Export, Canadian Ownership, and Destruction of Commercial Goods*, D2-6-5 *Documentation of Goods for Temporary Exportation)* and D8-1-7 *Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods*.

For information regarding conditions and restrictions for Temporary Exportation Programs and for requirements when the goods are re-imported into Canada, see the applicable D8-2 memorandum.

Non-restricted goods previously imported for additions, repairs or further processing that are leaving Canada

16. Non-restricted goods imported into Canada on an ATA Carnet or for additions or repairs and documented at the time of importation on a Form E29B, *Temporary Admission Permit*, and which are being exported, must be presented to a CBSA designated export office prior to export, in accordance with the applicable procedures outlined in Memoranda D8-1-1 *Amendments to Temporary Importation (Tariff Item No. 9993.00.00) Regulations*, D8-1-4 *Administrative Procedures Related to Form E29B, Temporary Admission Permit* and D8-1-7 *Use of A.T.A. Carnets and Canada/Chinese Taipei Carnets for the Temporary Admission of Goods*.

17. If the goods have been subjected to additions or repairs while in Canada, the exporter must follow the below reporting instructions:

(a) Non-restricted goods previously imported for warranty repairs leaving Canada: If the non-restricted imported goods about to be exported underwent warranty repairs, **no export declaration is required**.

(b) Non-restricted goods previously imported for additions, repairs not covered by warranty or for further processing leaving Canada:

(i) If goods were subjected to additions, repairs, or further processing in Canada, which were not covered by warranty, and where the value of the additions, repairs or processing is more than CAD$2,000, **an export declaration is required**. The value declared will be equal to the value of additions, repairs or added value.

(ii) If the goods have been subjected in Canada to additions, repairs not covered by warranty or further processing; and the value of additions, repairs or added value is less than CAD$2,000, **no export declaration is required**.

Permanently Exported Conveyances

18. Permanently exported conveyances include but are not limited to: vehicles, motorcycles, all-terrain vehicles, boats, airplanes, train engines, and off-road equipment. All conveyances must be identified using the conveyance identification number (e.g. vehicle identification number, hull identification number of a boat or any other unique serial number). Exporters must follow the below reporting instructions depending on the final destination of the goods:

(a) When a conveyance is permanently exported to the United States: Documentation identifying the conveyance identification number must be presented to the CBSA upon request.

(b) When a conveyance is permanently exported to countries **other** than United States: **An export declaration** quoting the conveyance identification number in the proper field **must be presented to the CBSA** within the prescribed time frames (refer to the "Time Frames" section) using the applicable reporting method (refer to the "Reporting Methods" section).

(c) When a conveyance is permanently exported by a **diplomat**, as a personal effect or as a gift/donation, **an export declaration is required** but a business number is not. In this case, the acronym NBNR (No Business Number Required) should be used in the BN field of the export declaration.

Currency and Monetary Instruments in Circulation

19. Currency and monetary instruments in circulation may have to be reported to the CBSA using one of the methods outlined in Memorandum D19-14-1 *Cross-border Currency and Monetary Instruments Reporting*. Currency and monetary instruments valued at CAD$10,000 or more have to be reported on Form E677, *Cross-border Currency or Monetary Instruments Report – Individual*, E667, *Cross-border Currency or Monetary Instruments Report – General* or E668, *Cross-border Currency or Monetary Instruments Report Made by Person in Charge of Conveyance*. Other than the above, **no export declaration is required**.

20. Non-circulated currency is classified as goods with its own classification code and must be declared. In accordance with United Nations guidelines (*United Nations, International Merchandise Trade Statistics: Concepts and Definitions*, 1998), currency to be declared includes non-monetary gold, unissued banknotes, and securities and coins not in circulation. These items are regarded as commodities rather than financial items. They are to be valued, based on the transaction value of the printed paper or stamped metal, rather than their face value, and credited to the printing or metal industries.

Goods In-Transit

21. The following goods moving in-transit through the United States and destined for consumption in another country (i.e. not the United States) are required to be reported to the CBSA in writing on an export declaration:

(a) Commercial goods valued at CAD$2,000 or more: commercial goods destined for a single consignee, when the total value of all the goods in the shipment is CAD$2,000 or more.

(b) Restricted goods: goods that are restricted, controlled, regulated or prohibited by any Act of Parliament, regardless of their value. This includes goods under GEPs.

Exception: Goods valued at **less than CAD$2,000** and exported under the authority of *General Export Permit No. 12 – United States Origin Goods* (GEP 12) do not have to be reported to the CBSA. This exception does not apply to goods being exported to Cuba, Iran, North Korea, or Syria* or to any destination on Canada's *Area Control List*- such goods require individual export permits.***Note**: For an updated list of countries not authorized for GEP 12, please consult the Export Controls Handbook, GEP 12, ECL item 5400.

Fishing Catch

22. In accordance with section 17 of the Regulations, if a commercial fishing vessel controlled by a Canadian entity catches fish or shellfish in Canadian territorial waters, and the catch is delivered to either a foreign port or to a commercial fishing vessel controlled by a foreign entity bound for a destination outside Canada, the exporter must report the export of the catch **by submitting an export declaration**, using one of the applicable reporting methods (refer to the "Reporting Methods" section), immediately after the vessel returns to Canada. If the above conditions are not met, no declaration is required.

Exceptions to Reporting by the Exporter

23. The following goods do not need to be reported on an export declaration if they are not "Restricted Goods" or do not fall under one of the "Special Goods" categories outlined above:

(a) Non-restricted goods exported to the United States. For trains (railcars and locomotives) refer to paragraphs 64 and 65;

(b) Non-restricted commercial goods valued at less than CAD$2,000;

(c) Non-restricted personal and household effects excluding those of an emigrant (See paragraph 62);

(d) Non-restricted goods (excluding conveyances) of diplomatic embassy or mission personnel for their personal or official use; or,
(e) Personal gifts of non-restricted goods.

Reporting Goods Under General Export Permits (GEPs)

24. Exporters may, in certain cases, export controlled goods to eligible destinations under GEPs. They must, however, cite the appropriate GEP number in the export permit field on the export declaration. If an export declaration is not required, as in the case of exports to the United States, the GEP number should be noted on the manifest or other appropriate documentation. For details on how to use and report a GEP, please contact Global Affairs Canada.

Time Frames

25. The time frames under which an exporter must submit an export declaration, permits or other documentation to the CBSA is determined by the mode of transportation by which the goods leave Canada or by the type of goods being exported.

26. In accordance with section 3 of the Regulations, the minimum time frames for reporting exports by the exporter to the CBSA are:

(a) For goods:

(i) exported by mail, not less than two hours before the goods are delivered to the post office in Canada that accepts mail for export;

(ii) exported by marine vessel, not less than 48 hours before the goods are loaded onto the vessel;

(iii) exported by aircraft, not less than two hours before the goods are loaded on board the aircraft;

(iv) exported by rail, not less than two hours before the railcar on which the goods have been loaded is assembled to form part of a train to be exported. Railcars are loaded at different places and then moved to a rail yard where the cars are assembled into a train to begin its journey from Canada; or,

(v) exported by any other mode of transportation, immediately before the exportation of the goods. In the case of goods being exported by highway or any other mode not previously mentioned, they must be reported immediately before being exported, which means before the conveyance that is transporting the goods crosses the border or leaves Canada.

(b) For live animals and bulk, homogeneous, or time sensitive goods: Regardless of the mode of transportation, they are to be reported immediately before they are exported, unless they are restricted goods, in which case they must be reported under the time frames according to the mode of transportation, as outlined in *(a)* above.

(c) For fishing catch pursuant to paragraph 22 of this memorandum: The exporter will submit an export declaration immediately after the vessel returns to Canada.

Reporting Methods

27. The following reporting methods to submit an export declaration are available to exporters and to customs service providers. Not all methods are applicable in all situations.

28. The exporter is responsible for ensuring that any license, permit or other document relating to the goods being exported that is required under any act or regulations that prohibit, control or regulate the exportation of goods is submitted to the CBSA at the prescribed time and place and in the prescribed manner.

29. Before using a reporting method, the exporter (including a sole proprietor, partnership, corporation, trust or other organization) should ensure with the Canada Revenue Agency (CRA) that their Business Number (BN) and import/export account (RM account identifier) have been activated for export purposes, and that all related information is up-to-date. To register for a BN, activate a RM account for exports or for more information on BNs, please visit the CRA Web site or call the CRA at **1-800-959-5525** for service in English, or at **1-800-959-7775** for service in French. Additional information on the BN may be obtained from Memorandum D17-1-5, *Registration, Accounting and Payment for Commercial Goods*.

30. Export declarations can be submitted using one or a combination of the following approved reporting methods, as applicable.

Canadian Automated Export Declaration (CAED)

31. CAED makes it possible for authorized clients to report exports electronically, via the internet, directly from their place of business.

32. An application form for CAED can be found on the CAED website. For further information, the telephone number for the CAED helpline is **1-800-257-2434**.

G7 Electronic Data Interchange (EDI) Export Reporting

33. Exports may also be reported electronically by G7 EDI Export Reporting. This is a one-step process for exporters: export data from Canada is import data for another G7 country.

34. To register for G7 EDI Export Reporting, exporters must complete Form BSF158, *Application for G7 Electronic Data Interchange (EDI) Export Reporting*.

35. Information on becoming a G7 EDI participant is available on the Electronic Commerce Web page.

Form B13A, *Export Declaration*

36. Form B13A, *Export Declaration* is available at designated export offices, as well as on the CBSA website. Exporters should check the website periodically to ensure that they are using the most current version.

37. The exporter must have Form B13A, *Export Declaration* stamped by a CBSA employee. The stamp provides proof that the exports were reported to the CBSA and that they were reported within the time frames stated in the Regulations.

Summary Reporting Program

38. The Summary Reporting Program enables approved exporters of bulk or homogeneous goods (if such goods meet the eligibility criteria) to submit a monthly summary of their exports after the goods have been exported.

39. For more information on the application and reporting processes of the Summary Reporting Program, please refer to Appendix B of this memorandum.

Oral Reporting

40. Goods that are being exported because of medical emergency, fire, flood or other disaster that threatens life, property or the environment, may be reported orally at the designated export office located closest to the place of exit of the goods. This reporting method cannot be used in circumstances not specifically identified.

Proof of Report

41. It is the carrier's responsibility to obtain the export declaration proof of report number from the exporter. Proof of report will be in accordance with the reporting method, as follows:

(a) In the case of a CAED, the proof of report is 23 digits in length, e.g. 12X543SC123420121012345 and includes:

(i) the licence number, which is composed of two numeric, one alphabetic and three numeric digits, e.g. 12X543;

(ii) the authorization ID, which is composed of two alphabetic and four numeric digits, e.g. SC1234 or three alphabetic and three numeric digits, e.g. ABC123; and

(iii) the form ID, which is composed of the year, month and five-digit sequential transaction number, e.g. 20121012345.

(b) In the case of G7 EDI Export Reporting, the proof of report is 17 digits in length, e.g. RC123420121012345, and includes:

(i) the authorization ID, which is composed of two alphabetic and four numeric digits, e.g. RC1234; and

(ii) the form ID, which is composed of the year, month and five-digit sequential transaction number, e.g. 20121012345.

Note: The license number issued to G7 EDI Export Reporting Program participants **does not** form part of the proof of report.

(c) In the case of summary reporting, the proof of report number is the summary reporting ID number, e.g. SUM 9999. This ID is unique to the exporter and does not change with each shipment.

(d) In the case of form B13A, the proof of report is the CBSA-issued stamp number, e.g. 2012/10/12 13:00 497 123456.

(e) If exporters do not have to report their exports to the CBSA, carriers must note this by using the correct No Declaration Required Number (NDR number). For a comprehensive list of NDR numbers, refer to Appendix A of this memorandum.

Amending Export Declarations

42. Sometimes, exporters need to modify information on an export declaration by submitting an amended declaration. Amendments should be submitted to the CBSA as soon as it is apparent that the declaration must be amended.

43. CAED offers an amendment feature in the system. Any of the changes to a CAED transaction are to be made electronically through CAED. For instructions on using these CAED features, the exporter should **visit the CAED website at www.statcan.gc.ca/eng/index**.

44. G7 EDI offers an electronic amendment and change feature. For more instructions, exporters should refer to the G7 EDI Export Reporting Participants' Requirements Document.

45. For amendments to summary reports, please refer to Appendix B.

Cancelling Export Declarations

46. When goods reported on an export declaration to the CBSA are not exported from Canada, the exporter or the exporter's customs service provider must inform the CBSA. Cancellations of export declarations should be submitted as soon as possible. The manner in which cancellations are made will depend on the method used to report the exports as detailed below.

47. Cancellations to a CAED transaction are to be made electronically through CAED using the void feature. It should be noted that you cannot undo a voided transmission. For instructions on using that CAED feature, the exporter should **visit the CAED website at www.statcan.gc.ca/eng/index**.

48. G7 EDI Export Reporting offers an electronic cancellation feature. For more instructions, exporters should refer to the G7 EDI Export Reporting Participants' Requirements Document.

49. To cancel a B13A, *Export Declaration*, a copy of the cancelled transportation document, or, if the goods left Canada and have been returned, a copy of the return transportation document, plus a copy of the original B13A should be taken to the designated export office where the B13A was originally presented.
Warning: Exporters who fail to report the cancellation of exportations may be subject to penalties.

Examination of Exports by the CBSA

50. Pursuant to subparagraph 95(3)*(b)* of the Act, exporters are responsible for costs associated with the presentation of their goods for examination to the CBSA. The CBSA does not charge any costs related to the examination of goods. However, exporters may be subject to costs which are generally charged by third parties such as warehouse operators, building facilities owner, etc.

Detention of Exports by the CBSA

51. According to section 101 of the Act, goods that are about to be exported may be detained until an officer is satisfied that the goods have been dealt with in accordance with the Act, and any other Act of Parliament that prohibits, controls, or regulates the exportation of goods, and any regulations made thereunder. All costs related to detentions are the responsibility of the exporter.

Note: Properly filling out export declaration with as much detail as possible may help avoid unnecessary detentions (e.g. avoid overly broad or vague descriptions of goods and ensure that all data fields are completed properly).

Penalties and Enforcement

52. Enforcement actions may be in the form of seizures or ascertained forfeitures – either in addition to, or instead of, a penalty under the Administrative Monetary Penalty System.

Administrative Monetary Penalty System (AMPS)

53. When an exporter infraction is detected, a penalty may be applied against the exporter.

54. For further information on AMPS, refer to Memorandum D22-1-1 *Administrative Monetary Penalty System* and to the AMPS Web page.

Seizures and Ascertained Forfeitures of Exports by the CBSA

55. A seizure is a legal action, which may result in certain goods becoming the property of the Government of Canada. A seizure may occur when there are reasonable grounds to conclude that there is a contravention of relevant legislation or regulations and that the goods can be seized pursuant to Section 110 of the Act.

56. Ascertained forfeiture is the legal process used when seizure would be impractical or, impossible, as in the case of goods that have already been exported. Ascertained forfeiture is used under the same conditions as a seizure; an ascertained forfeiture may result in the assessment of a monetary penalty, in an amount equal to, or lesser than the value of the goods pursuant to Section 124 of the Act.

Recourse

57. Exporters may appeal any CBSA enforcement action under section 129 of the Act. They must do so within 90 days of the enforcement action. In some cases, an extension of time is available (refer to the Appeals/Review Web page).

Voluntary Disclosure

58. The voluntary disclosure process encourages clients to come forward and correct deficiencies to comply with their legal obligations. It is aimed at providing clients with an opportunity to correct past omissions, thus rendering themselves compliant.

59. For further information on the voluntary disclosure process, refer to Memorandum D11-6-4 *Relief of Interest and or Penalties Including Voluntary Disclosure*.

Criminal Prosecutions

60. It should be noted that there are provisions for imposing both criminal and civil sanctions under the Act. A criminal prosecution may be undertaken if there is evidence of an offence under the Act.

61. In most cases, the CBSA will perform all of the necessary duties related to the criminal investigation. However, depending on the circumstances of the case and the location of the offence, the CBSA may ask other law enforcement agencies for assistance or turn the entire matter over to another agency.

Export Reporting Instructions for Emigrants

62. Emigrants completing their own export declarations for the export of personal or household effects are not required to register and obtain a BN to complete the declaration. As the electronic methods of reporting by CAED and G7 EDI Export Reporting require the input of a BN to complete the declaration, an emigrant would be required to report the goods by submitting a paper B13A at a designated export office or through a service provider.

Export Reporting for the Department of National Defence and the Canadian Armed Forces

63. All reporting requirements found in this memorandum apply to the Department of National Defence (DND) and the Canadian Armed Forces (CAF), except for the following goods which may be reported orally at the designated export office located closest to the place of exit of the goods, pursuant to paragraphs 15 *(a)* and *(b)* of the Regulations:

> *(a)* A Canadian military conveyance that does not contain any goods or cargo, if the conveyance is not a restricted good, and;
>
> *(b)* Goods that are the property of and are for the exclusive use of DND and that are being exported by that Department to its defence bases abroad or in support of Canadian Forces deployment operations.

64. As the above mentioned goods do not need to be reported with an electronic reporting method, DND is required to provide the carrier with the following No Declaration Required number (NDR number): NDR15 as indicated in Appendix A of this memorandum.

Export of Trains (Railcars and Locomotives) to the United States

65. Under the authority of the Act, Statistics Canada will collect data on export of trains (railcars and locomotives) to the United States directly from Canadian exporters by a voluntary survey. Unless requested by an officer, no other export declaration is required.

66. For more information, please contact the International Trade Division of Statistics Canada by e-mail at statcan.itdtrade-dcicommerce.statcan@canada.ca.

Additional Information

67. For further information related to exporter reporting, call the Border Information Service (BIS) within Canada at **1-800-461-9999**. From outside Canada call 204-983-3500. Long distance charges will apply. Agents are available Monday to Friday 08:00 – 16:00 local time (except holidays). TTY is also available within Canada: **1-866-335-3237**.

Appendix A

NDR List (No Declaration Required)

NDR1: Non-restricted goods exported for consumption in the United States (except for trains, railcars and locomotives).

NDR2: Non-restricted commercial goods having a value of less than CAD$2,000

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NDR3: Non-restricted personal and household effects, other than those of an emigrant, that are not for resale or commercial use. **(Exception: permanently exported conveyances)**

NDR4: Non-restricted goods exported from Canada on a temporary basis by using ATA carnet numbers are required as part of the NDR.

NDR5: Non-restricted goods that were temporarily imported and documented on a Form E29B, *Temporary Admission Permit*, and are subsequently exported; E29B numbers are required as part of the NDR.

NDR6: Non-restricted cargo containers, reusable skids, drums, pallets, straps and similar goods used in the international commercial transportation of goods.

NDR7: Non-restricted goods exported by a diplomatic embassy or mission personnel for their personal or official use. **(Exception: permanently exported conveyances)**

NDR8: Personal gifts and donations of non-restricted goods. **(Exception: permanently exported conveyances and commercial goods)**

NDR9: NDR9 is no longer in use.

NDR10: Non-restricted goods exported for repair or warranty repair regardless of value that will be returned to Canada.

NDR11: Non-restricted goods imported for repair or addition, which are subsequently exported, where the value of the repair or addition is less than CAN $2,000 or is covered by a warranty.

NDR12: Non-restricted goods for use as ship's stores by a Canadian carrier.

NDR13: Non-restricted goods manufactured or produced outside Canada and removed for export from a bonded warehouse or sufferance warehouse.

NDR14: Non-restricted goods, other than goods exported for further processing, that will be returned to Canada within 12 months after the date of exportation.

NDR15: Non-restricted goods being exported due to an emergency or goods exported on behalf of the Department of National Defence and reported orally according to section 15 of the *Reporting of Exported Goods Regulations*.

NDR16: Other (this includes non-restricted goods used for unique situations). For this category, the reason for the NDR must be pre-authorized by the CBSA.

Appendix B

Summary Reporting Program

Exporters interested in participating in the Summary Reporting Program (SRP) must submit an application to the CBSA and be approved to participate in the program.

Criteria to Qualify for the Summary Reporting Program

An exporter may use summary reporting for exported goods if:

(a) The goods are bulk or homogeneous, and;

(b) The exporter has received written confirmation from the CBSA that the goods may be reported in accordance with the Summary Reporting Program.

Restricted Goods

If the goods to be exported are restricted goods, the exporter must present to the CBSA, at the time of application, written confirmation from the government department controlling the goods that it approves the goods being reported using SRP.

The export permits must be made available to the CBSA upon request.

The exporter of restricted goods under the Summary Reporting Program must also ensure that their exporter's summary reporting ID number is written on the export permit to identify the exporter as an SRP participant.

Application Process for the Summary Reporting Program

A request to participate in the SRP must be made in writing on the BSF613 application form. The completed application form, including the prescribed sample reporting format, should be forwarded to CBSA headquarters (HQ) at:

Importer and Exporter Compliance Unit
Programs Branch
Canada Border Services Agency
171 Slater Street, 2nd floor
Ottawa, ON
K1A 0L8

The completed application form may also be scanned and sent as an attachment to the following e-mail address: IE_Compliance-IE_Conformite@cbsa-asfc.gc.ca

When completing the SRP application, exporters should include the:

- goods that are typically shipped;
- ports of export routinely used; and,
- consignee countries routinely used.

If the CBSA determines that the exporter meets the program requirements and approves the application, the CBSA notifies Statistics Canada who will: verify and approve the required reporting format; issue a

Letter of Authorization which notifies exporters of the reporting start date; and issue an SRP ID number. The exporter must contact Statistics Canada to receive assistance with setting up an internet-based electronic file transfer (EFT) account for the purposes of submitting SRP reports to Statistics Canada each month.

An approved application is valid for two years. Exporters will need to re-apply at least 90 days before the effective expiry date in order to continue using summary reporting. Summary report numbers are unique for each participant and should not be shared with third parties as its owner is liable for any non-compliance.

If an application is not accepted, the CBSA will inform the applicant in writing.

Amendments to the Application for the Summary Reporting Program

Exporters who wish to add goods, ports of export, or countries of destination to a summary report that were not authorized on their initial application are required to complete an amended application (BSF613) and submit it to the CBSA for approval. SRP participants wishing to report goods, add ports of exit or countries of destination that were not authorized on the original application must not report the goods via SRP until their amended application has been approved.

If goods that were authorized on the original application subsequently become restricted, it is the exporter's responsibility to submit an amended application to the CBSA immediately. Submitting a monthly report for goods that do not qualify for the SRP may result in an Administrative Monetary Penalty (AMP).

Submitting a Summary Report

SRP participants are required to submit a report covering the previous calendar month to Statistics Canada within five business days following the end of the month in which the goods were exported. A copy of the mandatory report format is available (BSF613) on the CBSA Web site. To avoid potential penalties from the CBSA, exporters must submit their reports using the prescribed format and within the specified time frame.

If there is nothing to report for a particular month, a report must still be submitted within five business days after the end of the month indicating that no exports have taken place for that month (i.e. exporters are required to submit a nil report).

Summary reports must be sent to Statistics Canada at:

Summary Reporting Program
International Trade Unit
Operations and Integration Division
Statistics Canada
Jean Talon Building, 2-B12
170 Tunney's Pasture Driveway
Ottawa, ON K1A 0T6
Fax: 613-951-4657 or 1-877-599-2832

For information about submitting summary reports electronically contact Statistics Canada by telephone at 613-951-4690 or 1-877-262-0470.

Failure to provide a report or meet the five business days reporting time frame may result in an AMP. When a penalty is issued in relation to a particular summary report not being filed, exporters are still required to submit that report.

Amendments to the Summary Report

The discovery of errors or omissions in a summary report may be identified by the exporter or by Statistics Canada after it is submitted. An amended summary report must be submitted to Statistics Canada within 30 days of the discovery by the exporter or notification by Statistics Canada.

Termination of the Summary Reporting Program Participation

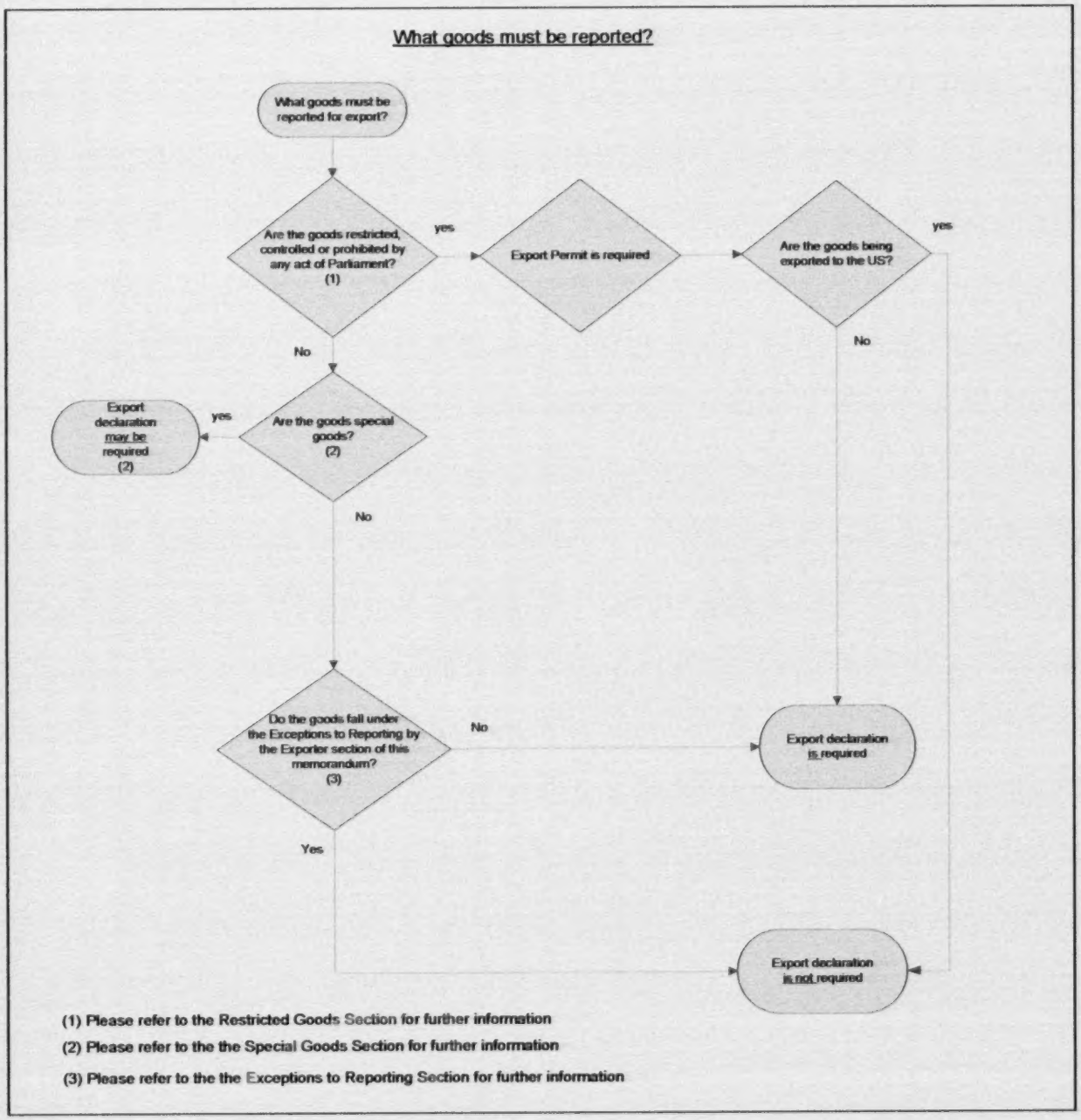
Exporters wishing to end their participation in SRP must send written notice to the CBSA's Importer and Exporter Compliance Unit informing of their intention, 30 days before the effective date of termination (the contact information is provided above).

The CBSA may remove exporters from the program should they no longer meet the program criteria. If the CBSA terminates an exporter's summary reporting privilege, the CBSA will inform the exporter in writing of its intention 30 days before the effective date of termination.

Information Regarding the Summary Reporting Program

For questions related to the Summary Reporting Program, contact **the CBSA's Importer and Exporter Compliance Unit at** IE_Compliance-IE_Conformite@cbsa-asfc.gc.ca .

Appendix C


What goods must be reported?
What goods must be reported for export?
Are the goods restricted, controlled or prohibited by any act of Parliament? (1)
yes
Export Permit is required
Are the goods being exported to the US?
yes
No
No
Export declaration may be required (2)
yes
Are the goods special goods? (2)
No
Do the goods fall under the Exceptions to Reporting by the Exporter section of this memorandum? (3)
No
Export declaration is required
Yes
Export declaration is not required
(1) Please refer to the Restricted Goods Section for further information
(2) Please refer to the the Special Goods Section for further information
(3) Please refer to the the Exceptions to Reporting Section for further information

References	
Issuing Office	Importer and Exporter Programs Unit Program and Policy Management Division Commercial Program Directorate Programs Branch
Headquarters File	
Legislative References	*Customs Act* *Reporting of Exported Goods Regulations* *Export and Import Permits Act* *Customs Tariff*
Other References	D2 series, D3-1-8, D7 series, D8 series, D17-1-5, D19 series
Superseded Memorandum D	D20-1-1 dated December 21, 2015